Amendments to the Specification:

Please amend the two paragraph beginning on page 3, line 12 through page 4, line 6, with the following rewritten paragraphs:

In one aspect, the invention describes a method performed by a computer for computing modified discrete cosine ~~transfer~~ transform comprising the steps of:

computing $x(k) = \begin{cases} [-y(26-k) - y(27+k)] \cdot b_k & \text{for} \quad 0 \le k \le 8 \\ [y(k-9) - y(26-k)] \cdot b_k & \text{for} \quad 9 \le k \le 17 \end{cases}$.;

computing $Y'(n) = \sum_{k=0}^{17} x(k) \cos[\frac{\pi}{36}(2k+1)n] \quad \text{for} \quad 0 \le n \le 17$;

defining $Y(0) = Y'(0)/2$; and computing $Y(n) = Y'(n) - Y(n-1)$ for $1 \le n \le 17$,

where y is an input data, $x(k)$ is re-arranged data for y, Y' is discrete cosine transform of x, Y is modified discrete cosine transform of y, and b_k is a constant.

In another aspect, the invention describes an ~~MPEG~~ MP-III encoder/decoder comprising:

means for computing $x(k) = \begin{cases} [-y(26-k) - y(27+k)] \cdot b_k & \text{for} \quad 0 \le k \le 8 \\ [y(k-9) - y(26-k)] \cdot b_k & \text{for} \quad 9 \le k \le 17 \end{cases}$.;

means for computing $Y'(n) = \sum_{k=0}^{17} x(k) \cos[\frac{\pi}{36}(2k+1)n] \quad \text{for} \quad 0 \le n \le 17$;

means for defining $Y(0) = Y'(0)/2$; and means for computing $Y(n) = Y'(n) - Y(n-1)$ for $1 \le n \le 17$,

where y is an input data, $x(k)$ is re-arranged data for y, Y' is discrete cosine transform of x, Y is modified discrete cosine transform of y, and b_k is a constant.

The encoder/decoder may also comprise of: means for computing ~~$Y'(k) = Y(k) \cdot b_k$~~

$Y''(k) = Y(k) \cdot b_k$ for $0 \le k \le 17$;

means for computing ~~$y'''(n) = \sum_{k=0}^{17} Y'(k) \cos[\frac{\pi}{2*18}(2k+1)n]$~~

$y'''(n) = \sum_{k=0}^{17} Y''(k) \cos[\frac{\pi}{2*18}(2k+1)n]$ for $0 \le n \le 17$;

means for computing $y'(n) = \begin{cases} y'''(n+9) & \text{for} \quad 0 \le n \le 8 \\ 0 & \text{for} \quad n = 9 \\ -y'''(27-n) & \text{for} \quad 10 \le n \le 26 \\ -y'''(n-27) & \text{for} \quad 27 \le n \le 35 \end{cases}$;

means for defining $y(0) = \sum_{k=0}^{18-1} Y(k) \cdot c_k$; and

means for computing $y(n) = y'(n) - y(n-1)$ for $1 \le n \le 35$,

where Y'' is the modified discrete cosine transform of y multiplied by b_k, y''' is the discrete cosine transform of Y'', and y' is re-arranged data for y'''.